

City of Argonia, Kansas

Financial Statement

December 31, 2019

Governing Body

Rick Dolley, Mayor
Terina McCurley
Scott Jones
Bob Randall
Felisha Noland
Don Phillips

City Clerk

Tara Pierce

City Treasurer

Karyn Taton

Independent Auditors

Cooper & Co. CPAs, P.A.
Certified Public Accountants
Wellington, Kansas

City of Argonia, Kansas

Year Ended December 31, 2019

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Independent Auditors' Report

To the Honorable Mayor and City Council
City of Argonia
Argonia, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of the City of Argonia, Kansas, (a Municipality) as of and for the year ended December 31, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Argonia, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Argonia, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Argonia, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2019 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of receipts and expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds, (Schedules 1, 2 and 3 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2019 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2018 Actual column presented in the individual fund schedules of receipts and expenditures-actual and budget, regulatory basis (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2018 basic financial statement upon which we rendered an unqualified opinion dated October 3, 2019. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Cooper & Co CPAs, P.A.

Certified Public Accountants
Wellington, Kansas
January 29, 2021

City of Argonia, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2019

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances/ Accounts Pay.</u>	<u>Ending Cash Balance</u>
Governmental Type Funds:						
General Fund	\$ 91,468	\$ 303,652	\$ 278,364	\$ 116,755	\$ 15,205	\$ 131,960
Special Purpose Funds:						
Special Highway	3,603	13,131	8,000	8,734	-	8,734
Equipment Reserve	105,292	70,000	61,002	114,290	1,802	116,092
Park Trust	14,894	16,012	18,503	12,403	961	13,364
Argonia Daze	1,932	5,823	5,007	2,748	-	2,748
Drag Races	3,036	7,780	7,103	3,713	-	3,713
Argonia Recreation Fund	24,082	-	24,082	-	-	-
Bond and Interest Funds:						
Bond & Interest	41,729	15,172	39,505	17,396	-	17,396
Capital Project Funds:						
Capital Improvements	11,068	-	-	11,068	-	11,068
Business Funds:						
Water and Sewer Utility	120,182	225,760	221,604	124,338	9,683	134,021
Gas Utility	53,760	189,178	133,320	109,618	19,887	129,505
Ambulance	42,545	-	42,545	-	-	-
Cemetery	55,852	8,539	16,443	47,948	471	48,419
Solid Waste Utility	10,727	61,479	53,106	19,100	4,078	23,178
Trust Funds:						
Vera M Linn Cemetery Memorial Fund	69,243	1,054	-	70,297	-	70,297
Cemetery Building	2,451	4	-	2,455	-	2,455
Total reporting entity	<u>\$ 651,864</u>	<u>\$ 917,585</u>	<u>\$ 908,585</u>	<u>\$ 660,864</u>	<u>\$ 52,087</u>	<u>\$ 712,951</u>

Composition of Cash Balance:

Cash on hand, city Clerk	\$ 150
Cash in Conway Bank, Argonia:	
Operating checking account	515,444
Cemetery Building checking account	2,457
Certificates of Deposit	<u>197,200</u>
Total cash and investments	715,251
Agency fund per Schedule 3	<u>(2,300)</u>
Total reporting entity	<u>\$ 712,951</u>

City of Argonia, Kansas
Notes to Financial Statement
December 31, 2019

1. Summary of Significant Accounting Policies

A. Municipal Financial Reporting entity

The City of Argonia, Kansas (“City”) is a municipal corporation operating under a Mayor-Council form of government. It provides the following services: Public Safety-Police, Volunteer Fire, Highways and Streets, Public Improvements, Utilities-Gas, Water, Sewer, Refuse, and General Administrative Services. This regulatory financial statement presents only the municipality with no related municipal entities.

B. Regulatory Basis Fund Types

General Fund--the chief operating fund of the City. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. utility services and internal service funds).

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purposed trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund--funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, sales tax collection accounts, etc.).

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

City of Argonia, Kansas
Notes to Financial Statement
December 31, 2019

1. Summary of Significant Accounting Policies (continued)

D. Property taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the City at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

E. Reimbursements

The City records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund that receives the reimbursement.

F. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

City of Argonia, Kansas
Notes to Financial Statement
December 31, 2019

1. Summary of Significant Accounting Policies (continued)

F. Budgetary Information (continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose fund: Equipment Reserve Fund. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Stewardship, Compliance and Accountability

A. Compliance With Finance-Related Legal and Contractual Provisions

- Budget Law K.S.A. 79-2935 states that expenditures should not exceed the adopted budget of a fund, if that fund is subject to the budget law. Expenditures exceeded the budget by \$11,053 in the Ambulance Fund, due to the discontinuation of ambulance services by the City and transferring the remaining cash in the fund to the General Fund. There were no other 2019 expenditures in the Ambulance Fund. Expenditures in the newly created Argonia Drag Races Fund exceeded budget, since no amount was budgeted for this fund in 2019.

B. Negative Fund Balances

- There were no funds that had a negative unencumbered cash balance at December 31, 2019.

3. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no investment policy that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The City did not designate any peak periods in 2019. All deposits were legally secured at December 31, 2019.

City of Argonia, Kansas
Notes to Financial Statement
December 31, 2019

3. Deposits and Investments (continued)

At December 31, 2019, the City's carrying amount of deposits was \$715,101 and the bank balance was \$715,628. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$464,779 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

4. Long-term Debt

Changes in long-term liabilities for the City for the year ended December 31, 2019 were as follows:

	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance 12/31/2019	Interest Paid
General Obligation Bonds									
Series 2015 GO Refunding	1.2-2.5%	10/1/2015	315,000	9/1/2025	\$ 225,000	\$ -	\$ 35,000	\$ 190,000	\$ 4,505
					<u>\$ 225,000</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 190,000</u>	<u>\$ 4,505</u>
Other Debt									
Revolving Loan KWPCRLF	2.55%	9/24/2010	907,256	9/1/2032	\$ 472,279	\$ -	\$ 28,463	\$ 443,816	\$ 11,863
Revolving Loan KPWSLF	2.16%	12/10/2012	2,033,286	2/1/2035	1,266,391	-	64,641	1,201,750	27,007
					<u>\$ 1,738,670</u>	<u>\$ -</u>	<u>\$ 93,104</u>	<u>\$ 1,645,566</u>	<u>\$ 38,870</u>
Total					<u>\$ 1,963,670</u>	<u>\$ -</u>	<u>\$ 128,104</u>	<u>\$ 1,835,566</u>	<u>\$ 43,375</u>

Current maturities of existing long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-2035	Totals
Principal									
General Obligation Bonds	35,000	35,000	35,000	35,000	35,000	15,000	-	-	190,000
Revolving Loan KWPCRLF	29,193	29,942	30,711	31,499	32,307	174,407	115,757	-	443,816
Revolving Loan KPWSLF	66,045	67,479	68,945	70,442	71,972	383,993	427,539	45,334	1,201,750
	<u>130,238</u>	<u>132,421</u>	<u>134,656</u>	<u>136,941</u>	<u>139,279</u>	<u>573,400</u>	<u>543,296</u>	<u>45,334</u>	<u>1,835,566</u>
Interest									
General Obligation Bonds	4,015	3,455	2,825	2,038	1,250	375	-	-	13,958
Revolving Loan KWPCRLF	11,132	10,383	9,615	8,827	8,018	27,222	5,220	-	80,417
Revolving Loan KPWSLF	27,007	25,603	24,169	22,703	21,206	82,409	39,788	2,917	245,802
	<u>42,154</u>	<u>39,441</u>	<u>36,609</u>	<u>33,568</u>	<u>30,474</u>	<u>110,005</u>	<u>45,009</u>	<u>2,917</u>	<u>340,177</u>
Total Principal & Interest	<u>172,392</u>	<u>171,863</u>	<u>171,264</u>	<u>170,508</u>	<u>169,754</u>	<u>683,406</u>	<u>588,305</u>	<u>48,251</u>	<u>2,175,743</u>

City of Argonia, Kansas
Notes to Financial Statement
December 31, 2019

5. Capital Project Funds

There were no capital projects authorized or under way in 2019.

6. Claims and Judgments

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

7. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2019:

<u>From:</u>	<u>To:</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Ambulance	General	Residual Equity	42,545
General	Argonia Daze	KSA 12-101a	2,000

8. Other Long-Term Obligations from Operations

A. Post-Employment Health Care Benefits

The City does not maintain a group health insurance plan for its employees or retirees, nor does it have any other post-employment benefits.

B. Compensated absences

The City's policies regarding vacations permit full time employees to accrue vacation at the rate of five days after one year of service, ten days after three years of service and fifteen days after ten years of employment. Unused vacation does not carry over to the next year. Upon termination or resignation from service with the City, employees are entitled to payment for all accrued vacation. Full time employees earn sick time at the rate of eight hours per month, to a maximum of 240 hours accrued. Sick leave may be used as personal leave if prior notification is given. There are no other post-employment benefits for employees.

City of Argonia, Kansas
Notes to Financial Statement
December 31, 2019

9. Defined Contribution Pension Plan

The City established a SIMPLE retirement plan July 1, 1997. A SIMPLE is a defined contribution plan under the Internal Revenue Code where employees may elect to reduce their salary and, for 2019, contribute up to \$16,000 per year into the plan. The City chooses to match employee contributions up to a maximum of 3% of compensation. Employer contributions were \$122 and \$1,657 in 2019 and 2018, respectively.

10. Vera M. Linn Memorial Endowment

During 1995, the City was notified that it was the beneficiary of a bequest from the Vera M. Linn Estate. The total bequest was \$69,685.16. The terms of the Last Will and Testament of Vera M. Linn state that funds be deposited in "...the perpetual care fund of Argonia Cemetery, Argonia, Kansas, and request that the income there from be used annually for Memorial Day flowers and the upkeep for the graves of the descendants of George Linn and Charles Ford in said Cemetery." The balance of the fund at December 31, 2019 was \$70,298.

11. Subsequent Events

Subsequent to year end, the United States experienced a nationwide pandemic from the novel coronavirus known as COVID-19. As a result of the spread of COVID-19, economic uncertainties have arisen which are likely to negatively impact the entire United States economy. As of the date of this financial statement, management is unable to reasonably determine the effects of this virus on the operations of the City. Management has evaluated subsequent events occurring through January 29, 2021, which is the date at which the financial statement was available to be issued.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

City of Argonia, Kansas
Summary of Expenditures--Actual and Budget
 Regulatory Basis
(Budgeted Funds Only)
 For the Year Ended December 31, 2019

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
General	\$ 351,029	\$ -	\$ 351,029	\$ 278,364	\$ (72,665)
Special Purpose Funds					
Special Highway	15,564	-	15,564	8,000	(7,564)
Park Trust	33,897	-	33,897	18,503	(15,394)
Argonia Daze	9,035	-	9,035	5,007	(4,028)
Argonia Drag Races	-	-	-	7,103	7,103
Argonia Recreation	28,000	-	28,000	24,082	(3,918)
Bond & Interest Funds:					
Bond & Interest	82,280	-	82,280	39,505	(42,775)
Business Funds:					
Water and Sewer Utility	468,947	-	468,947	221,604	(247,343)
Gas Utility	296,227	-	296,227	133,320	(162,907)
Ambulance	31,492	-	31,492	42,545	11,053
Cemetery	43,404	-	43,404	16,443	(26,961)
Solid Waste Utility	72,264	-	72,264	53,106	(19,158)
Trust Funds:					
Vera M Linn Cemetery					
Memorial Fund	1,000	-	1,000	-	(1,000)
Cemetery Building	2,469	-	2,469	-	(2,469)
Total primary government	<u>1,435,608</u>	<u>-</u>	<u>1,435,608</u>	<u>847,583</u>	<u>(588,025)</u>

City of Argonia, Kansas
General Fund
Schedule of Receipts & Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		2019		
	2018			Variance-
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Taxes and Intergovernmental:				
Ad valorem property tax	\$ 103,248	\$ 106,257	\$ 112,811	\$ (6,554)
Less NRP rebate	(2,828)	(2,213)	(4,100)	1,887
Delinquent taxes	4,677	6,767	-	6,767
Motor vehicle tax	21,269	20,405	19,786	619
Recreational vehicle & 16/20M tax	816	845	1,018	(173)
Special assessments	-	-	6,000	(6,000)
Local sales tax	32,926	26,757	23,000	3,757
Franchise taxes	25,267	25,460	26,000	(540)
Sumner County Road & Bridge	6,000	6,000	6,000	-
Licenses, fines and permits:				
Licenses and permits	2,974	3,453	5,000	(1,548)
Fines and court fees	46,226	11,800	30,000	(18,200)
Interest earnings	1,253	1,861	1,500	361
Other:				
Swimming pool revenue	6,083	8,748	6,200	2,548
Rec Commission fund reimbursement	-	24,082	-	24,082
Community building rental	875	975	1,000	(25)
Miscellaneous revenues	5,328	-	-	-
Insurance proceeds	394	-	-	-
Streets & parks donations	135	368	-	368
Memorial-Fire Dept	2,086	533	1,000	(468)
Firemen's Relief reimbursement	6,178	9,873	6,000	3,873
Miscellaneous	-	9,136	3,500	5,636
Operating transfers from Gas fund	20,000	-	20,000	(20,000)
Operating transfers from Water & Sewer fund	20,000	-	20,000	(20,000)
Residual equity transfer from Ambulance Fund	-	42,545	-	42,545
Residual equity transfer from CDBG	10,755	-	-	-
	<u>\$ 313,662</u>	<u>\$ 303,652</u>	<u>\$ 284,715</u>	<u>\$ 18,937</u>
Total receipts				

City of Argonia, Kansas

General Fund

Schedule of Receipts & Expenditures-Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance- Over (Under)
		Actual	Budget	
<u>Expenditures</u>				
Administration				
Personal services	\$ 44,200	\$ 44,421	\$ 50,000	\$ (5,579)
Employee benefits	3,581	3,398	5,000	(1,602)
Contractual	54,552	44,562	50,000	(5,438)
Commodities	3,692	3,538	4,000	(462)
Capital outlay	-	5,706	-	5,706
Police				
Personal services	28,031	33,985	47,000	(13,015)
Employee benefits	4,144	2,600	3,000	(400)
Contractual	19,271	6,621	5,500	1,121
Commodities	8,647	3,915	6,000	(2,085)
Capital outlay	-	-	-	-
Fire				
Contractual	11,868	18,938	15,000	3,938
Commodities	5,816	10,994	21,000	(10,006)
Memorial Expense	-	182	-	182
Capital outlay	-	-	-	-
Street and Park				
Contractual	55,448	20,203	7,000	13,203
Commodities	5,822	3,990	12,000	(8,010)
Capital outlay	-	5,464	29,000	(23,537)
Pool				
Personal services	23,374	20,346	20,000	346
Employee benefits	1,260	1,556	1,500	56
Contractual	3,858	33,877	3,000	30,877
Commodities	42,873	12,068	12,000	68
Capital outlay	-	-	7,000	(7,000)
Non-departmental				
Contingency/Capital outlay	-	-	36,029	(36,029)
Other	60	-	-	-
Appropriation to Argonia Daze	2,500	2,000	2,000	-
Appropriation to Park Trust	-	-	5,000	(5,000)
Operating transfers to Equipment Reserve	10,000	-	10,000	(10,000)
Total expenditures	\$ 328,997	\$ 278,364	\$ 351,029	\$ 72,665
Receipts over (under) expenditures	\$ (15,335)	\$ 25,287		
Unencumbered cash balance, beginning	106,803	91,468		
Unencumbered cash balance, ending	\$ 91,468	\$ 116,755		

City of Argonia, Kansas
Special Purpose Fund
Special Highway Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Receipts</u>				
Intergovernmental:				
State payments	\$ 13,129	\$ 13,131	\$ 13,070	\$ 61
Total receipts	<u>\$ 13,129</u>	<u>\$ 13,131</u>	<u>\$ 13,070</u>	<u>\$ 61</u>
<u>Expenditures</u>				
Street repairs and maintenance	\$ 14,000	\$ 8,000	\$ 15,564	\$ (7,564)
Total expenditures	<u>\$ 14,000</u>	<u>\$ 8,000</u>	<u>\$ 15,564</u>	<u>\$ (7,564)</u>
Receipts over (under) expenditures	\$ (871)	\$ 5,131		
Unencumbered cash balance, beginning	<u>4,474</u>	<u>3,603</u>		
Unencumbered cash balance, ending	<u>\$ 3,603</u>	<u>\$ 8,734</u>		

City of Argonia, Kansas
Special Purpose Fund
Equipment Reserve Fund
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Transfer from General Fund	\$ 10,000	\$ -
Reimbursement From Fire District	<u>-</u>	<u>70,000</u>
Total receipts	<u>\$ 10,000</u>	<u>\$ 70,000</u>
<u>Expenditures</u>		
Capital outlay	\$ -	\$ -
Commodities	<u>-</u>	<u>61,002</u>
Total expenditures	<u>\$ -</u>	<u>\$ 61,002</u>
Receipts over (under) expenditures	\$ 10,000	\$ 8,998
Unencumbered cash balance, beginning	<u>95,292</u>	<u>105,292</u>
Unencumbered cash balance, ending	<u>\$ 105,292</u>	<u>\$ 114,290</u>

City of Argonia, Kansas
Special Purpose Fund
Park Trust Fund
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		Variance-
	2018	<u>Actual</u>	<u>Budget</u>	Over
	<u>Actual</u>			<u>(Under)</u>
<u>Receipts</u>				
Fees	\$ 9,782	\$ 13,857	\$ 15,000	\$ (1,143)
River Park deposit	10,500	1,995	-	-
Other miscellaneous	25	160	-	160
Appropriation from general fund	-	-	5,000	(5,000)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total receipts	\$ 20,307	\$ 16,012	\$ 20,000	\$ (5,983)
<u>Expenditures and Transfers</u>				
Personal services	\$ 1,584	\$ 4,177	\$ 4,000	\$ 177
Contractual services	9,588	11,719	12,000	(281)
Commodities	5,611	2,527	5,000	(2,473)
Capital outlay	-	-	12,897	(12,897)
River Park deposit refund	-	80	-	80
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	16,783	18,503	33,897	(15,394)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Receipts over (under) expenditures	\$ 3,524	\$ (2,491)		
Unencumbered cash balance, beginning	<u>11,370</u>	<u>14,894</u>		
Unencumbered cash balance, ending	<u>\$ 14,894</u>	<u>\$ 12,403</u>		

City of Argonia, Kansas
Special Purpose Fund
Argonia Daze Fund
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Receipts</u>				
Program receipts	\$ 1,404	\$ 3,823	\$ 4,000	\$ (177)
Transfer from General Fund	<u>2,500</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
				-
Total receipts	<u>\$ 3,904</u>	<u>\$ 5,823</u>	<u>\$ 6,000</u>	<u>\$ (177)</u>
<u>Expenditures</u>				
Program expenses	<u>\$ 3,507</u>	<u>\$ 5,007</u>	<u>\$ 9,035</u>	<u>\$ (4,028)</u>
Total expenditures	<u>3,507</u>	<u>5,007</u>	<u>9,035</u>	<u>(4,028)</u>
Receipts over (under) expenditures	\$ 397	\$ 816		
Unencumbered cash balance, beginning	<u>1,535</u>	<u>1,932</u>		
Unencumbered cash balance, ending	<u>\$ 1,932</u>	<u>\$ 2,748</u>		

City of Argonia, Kansas
Special Purpose Fund
Argonia Drag Races
Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
Entry fees	\$ 8,240	\$ 7,780
	<u>-</u>	<u>-</u>
Total receipts	<u>\$ 8,240</u>	<u>\$ 7,780</u>
<u>Expenditures</u>		
Program expenses	<u>\$ 6,998</u>	<u>\$ 7,103</u>
Total expenditures	<u>\$ 6,998</u>	<u>\$ 7,103</u>
Receipts over (under) expenditures	\$ 1,242	\$ 677
Unencumbered cash balance, beginning	<u>1,794</u>	<u>3,036</u>
Unencumbered cash balance, ending	<u>\$ 3,036</u>	<u>\$ 3,713</u>

City of Argonia, Kansas
Special Purpose Fund
Argonia Recreation Fund
Schedule of Receipts and Expenditures-Actual
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Cash Receipts</u>				
Rec Commission	\$ 4,082	\$ -	4,000	(4,000)
Total cash receipts	<u>\$ 4,082</u>	<u>\$ -</u>	<u>\$ 4,000</u>	<u>\$ (4,000)</u>
<u>Expenditures</u>				
Program expenses	\$ -	\$ 24,082	\$ 28,000	\$ (3,918)
Total expenditures	<u>-</u>	<u>24,082</u>	<u>28,000</u>	<u>(3,918)</u>
Cash receipts over (under) expenditures	\$ 4,082	\$ (24,082)		
Unencumbered cash balance, beginning	<u>20,000</u>	<u>24,082</u>		
Unencumbered cash balance, ending	<u>\$ 24,082</u>	<u>\$ -</u>		

City of Argonia, Kansas
 Bond and Interest Fund
Bond & Interest
Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019		Variance- Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Receipts</u>				
Ad valorem property tax	\$ 13,958	\$ 11,674	\$ 12,395	\$ (721)
Less NRP rebate	(382)	(243)	(510)	267
Delinquent taxes	584	878	-	878
Motor vehicle tax	2,663	2,787	2,675	112
Recreational vehicle & 16/20M tax	102	76	137	(61)
Transfer from Water & Sewer fund	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>(25,000)</u>
Total receipts	<u>\$ 41,925</u>	<u>\$ 15,172</u>	<u>\$ 39,697</u>	<u>\$ (24,525)</u>
<u>Expenditures</u>				
Interest on bonds	\$ 4,865	\$ 4,505	\$ 4,505	\$ -
Principal on bonds	30,000	35,000	35,000	-
Cash basis reserve	<u>-</u>	<u>-</u>	<u>42,775</u>	<u>(42,775)</u>
Total expenditures	<u>\$ 34,865</u>	<u>\$ 39,505</u>	<u>\$ 82,280</u>	<u>\$ (42,775)</u>
Receipts over (under) expenditures	\$ 7,060	\$ (24,333)		
Unencumbered cash balance, beginning	<u>34,669</u>	<u>41,729</u>		
Unencumbered cash balance, ending	<u>\$ 41,729</u>	<u>\$ 17,396</u>		

City of Argonia, Kansas
 Capital Project Fund
Capital Improvement Fund
Schedule of Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
<u>Receipts</u>		
Sale of old equipment	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Capital outlay	\$ -	\$ -
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts over (under) expenditures	\$ -	\$ -
Unencumbered cash balance, beginning	<u>11,068</u>	<u>11,068</u>
Unencumbered cash balance, ending	<u>\$ 11,068</u>	<u>\$ 11,068</u>

City of Argonia, Kansas
 Capital Project Fund
Water Improvement Fund - CDBG
Schedule of Receipts and Expenditures - Actual
 Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019 <u>Actual</u>
<u>Receipts</u>		
CDBG grant	\$ 2,750	\$ -
State of Kansas	138,038	-
Other	<u>1,014</u>	<u>-</u>
Total receipts	<u>\$ 141,802</u>	<u>\$ -</u>
<u>Expenditures</u>		
Capital improvements	\$ 131,052	\$ -
Residual equity transfer to General	<u>10,755</u>	<u>-</u>
Total expenditures	<u>\$ 141,807</u>	<u>\$ -</u>
Receipts over (under) expenditures	\$ (5)	\$ -
Unencumbered cash balance, beginning	<u>5</u>	<u>-</u>
Unencumbered cash balance, ending	<u>\$ -</u>	<u>\$ -</u>

City of Argonia, Kansas
 Business Fund
Water and Sewer Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019		Variance- Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Water sales	\$ 160,641	\$ 153,718	\$ 175,000	\$ (21,282)
Sewer sales	69,722	69,639	78,000	(8,361)
Other revenue	4,695	1,653	2,800	(1,147)
Interest on idle funds	-	-	-	-
Miscellaneous	625	750	-	750
Total receipts	<u>\$ 235,683</u>	<u>\$ 225,760</u>	<u>\$ 255,800</u>	<u>\$ (30,790)</u>
Expenditures				
Administration				
Personal services	\$ 3,472	\$ 4,990	\$ 7,000	\$ (2,010)
Employee benefits	265	382	500	(118)
Contractual services	10,614	10,910	10,000	910
Commodities	1,125	1,445	2,000	(555)
Bad Debt Expense	-	-	200	(200)
Water utility deposit refund	288	76	-	76
Construction & engineering	3,995	-	10,000	(10,000)
Production and distribution				
Personal services	39,350	31,086	45,000	(13,914)
Employee benefits	4,990	2,451	5,000	(2,549)
Contractual services	25,152	27,056	25,000	2,056
Commodities	54,942	11,235	75,000	(63,765)
Capital outlay	-	-	86,801	(86,801)
Debt service				
Principal	109,656	93,104	108,249	(15,145)
Interest	37,510	33,331	45,197	(11,866)
Fees	6,279	5,539	4,000	1,539
Operating transfers				
General fund	20,000	-	20,000	(20,000)
Bond and Interest fund	25,000	-	25,000	(25,000)
Total expenditures	<u>\$ 342,638</u>	<u>\$ 221,604</u>	<u>\$ 468,947</u>	<u>\$ (247,343)</u>
Receipts over (under) expenditures	\$ (106,955)	\$ 4,156		
Unencumbered cash balance, beginning	<u>227,137</u>	<u>120,182</u>		
Unencumbered cash balance, ending	<u>\$ 120,182</u>	<u>\$ 124,338</u>		

City of Argonia, Kansas
 Business Fund
Gas Utility Fund
Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019		Variance- Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Gas sales and service charges	\$ 163,716	\$ 184,976	\$ 210,000	\$ (25,024)
Refund from gas company	(715)	-	100	(100)
Utility deposits	2,119	3,941	5,000	(1,059)
Other revenue	30	-	1,000	(1,000)
Interest earnings	<u>180</u>	<u>261</u>	<u>200</u>	<u>61</u>
Total receipts	<u>\$ 165,330</u>	<u>\$ 189,178</u>	<u>\$ 216,300</u>	<u>\$ (27,122)</u>
Expenditures				
Administration				
Personal services	\$ 3,471	\$ 4,990	\$ 6,000	\$ (1,010)
Employee benefits	1,105	382	1,000	(618)
Contractual services	5,520	11,433	6,000	5,433
Commodities	1,159	2,178	5,000	(2,822)
Misc	-	1,293	-	1,293
Distribution				
Personal services	39,350	31,086	42,000	(10,914)
Employee benefits	2,802	2,451	6,000	(3,549)
Contractual services	11,368	16,406	15,000	1,406
Commodities	4,557	1,858	8,000	(6,142)
Capital outlay	-	-	91,727	(91,727)
Gas utility deposit refund	583	468	500	(32)
Gas purchases	84,045	60,775	85,000	(24,225)
Operating transfer to equipment reserve	-	-	10,000	(10,000)
Operating transfer to general fund	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>(20,000)</u>
Total expenditures	<u>\$ 173,960</u>	<u>\$ 133,320</u>	<u>\$ 296,227</u>	<u>\$ (162,907)</u>
Receipts over (under) expenditures	\$ (8,630)	\$ 55,858		
Unencumbered cash balance, beginning	<u>62,390</u>	<u>53,760</u>		
Unencumbered cash balance, ending	<u>\$ 53,760</u>	<u>\$ 109,618</u>		

City of Argonia, Kansas
 Business Fund
Ambulance Fund
Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019		Variance- Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Receipts</u>				
Patient collections	\$ -	\$ -	\$ -	\$ -
Sumner County subsidy	-	-	-	-
Insurance Claim	-	-	-	-
Contributions	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>Expenditures</u>				
Contractual services	\$ 1,568	\$ -	\$ 10,492	\$ (10,492)
Commodities	245	-	-	-
Contingency	-	-	-	-
Capital Outlay	-	-	21,000	(21,000)
Residual Equity transfer to General Fund	-	42,545	-	42,545
	<u>-</u>	<u>42,545</u>	<u>-</u>	<u>42,545</u>
Total expenditures	\$ <u>1,813</u>	\$ <u>42,545</u>	\$ <u>31,492</u>	\$ <u>11,053</u>
Receipts over (under) expenditures	\$ (1,813)	\$ (42,545)		
Unencumbered cash balance, beginning	<u>44,358</u>	<u>42,545</u>		
Unencumbered cash balance, ending	\$ <u>42,545</u>	\$ <u>-</u>		

City of Argonia, Kansas
 Business Fund
Cemetery Fund
Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019		Variance-
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Over (Under)
<u>Receipts</u>				
Sale of lots and services	\$ 4,900	\$ 3,050	\$ 2,500	\$ 550
Farm income	4,330	4,330	5,300	(970)
Hangar lease	600	600	300	300
Other	151	355	3,000	(2,645)
Donations	200	170	-	170
Interest earnings	16	34	-	34
Operating transfer from Vera Linn Endowment	-	-	1,000	(1,000)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total receipts	\$ 10,197	\$ 8,539	\$ 12,100	\$ (3,561)
<u>Expenditures</u>				
Personal services	\$ 1,584	\$ 4,177	\$ 5,000	\$ (823)
Contractual services	2,153	3,916	5,000	(1,084)
Commodities	5,227	2,887	11,500	(8,613)
Capital outlay	-	5,464	11,904	(6,441)
Transfer to equipment reserve	-	-	10,000	(10,000)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	\$ 8,964	\$ 16,443	\$ 43,404	\$ (26,961)
Receipts over (under) expenditures	\$ 1,233	\$ (7,904)		
Unencumbered cash balance, beginning	<u>54,619</u>	<u>55,852</u>		
Unencumbered cash balance, ending	<u>\$ 55,852</u>	<u>\$ 47,948</u>		

City of Argonia, Kansas
 Business Fund
Solid Waste Fund
Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Year Ended December 31, 2019
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019		Variance- Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Receipts</u>				
Refuse fees	\$ 60,233	\$ 61,229	\$ 61,000	\$ 229
Other	-	250	-	250
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total receipts	\$ 60,233	\$ 61,479	\$ 61,000	\$ 479
<u>Expenditures</u>				
Contractual services	\$ 53,199	\$ 52,976	\$ 72,264	\$ (19,288)
Commodities	-	130	-	130
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditures	\$ 53,199	\$ 53,106	\$ 72,264	\$ (19,158)
Receipts over (under) expenditures	\$ 7,034	\$ 8,373		
Unencumbered cash balance, beginning	<u>3,693</u>	<u>10,727</u>		
Unencumbered cash balance, ending	<u>\$ 10,727</u>	<u>\$ 19,100</u>		

City of Argonia, Kansas
Trust Fund
Vera M. Linn Cemetery Memorial Fund
Schedule of Receipts and Expenditures-Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 <u>Actual</u>	2019		Variance- Over (Under)
		<u>Actual</u>	<u>Budget</u>	
<u>Receipts</u>				
Interest	\$ 699	\$ 1,054	\$ 1,000	\$ 54
<u>Expenditures</u>				
Operating transfer to Cemetery Fund	\$ -	\$ -	\$ 1,000	\$ (1,000)
Total expenditures	\$ -	\$ -	\$ 1,000	\$ (1,000)
Receipts over (under) expenditures	\$ 699	\$ 1,054		
Unencumbered cash balance, beginning	<u>68,544</u>	<u>69,243</u>		
Unencumbered cash balance, ending	<u>\$ 69,243</u>	<u>\$ 70,297</u>		

City of Argonia, Kansas
Trust Fund
Cemetery Building Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2019
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018	2019	2019	Variance- Over (Under)
<u>Receipts</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Interest	\$ 2	\$ 2	\$ 10	\$ (8)
Donations	<u>2</u>	<u>2</u>	<u>-</u>	<u>2</u>
Total receipts	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 10</u>	<u>\$ (6)</u>
 <u>Expenditures</u>				
Supplies, repairs, equipment	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 2,469</u>	<u>\$ (2,469)</u>
Total expenditures	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 2,469</u>	<u>\$ (2,469)</u>
Receipts over (under) expenditures	\$ 2	\$ 4		
Unencumbered cash balance, beginning	<u>2,449</u>	<u>2,451</u>		
Unencumbered cash balance, ending	<u>\$ 2,451</u>	<u>\$ 2,455</u>		

City of Argonia, Kansas
Agency Funds
Schedule of Regulatory Basis Receipts and Disbursements
For the Year Ended December 31, 2019

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Payroll Clearing	<u>\$ 1,832</u>	<u>\$ 468</u>	<u>\$ -</u>	<u>\$ 2,300</u>